

Exhibit D

PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE

WINC, INC., et al.

Professional and Paraprofessional Detail by Category Code
January 1, 2023 through and including January 31, 2023

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/06/23	Molly Jobe	Analyze Assets and Liabilities	Review waterfall analysis at different sale levels vs. proposed settlement structure with CGF.	0.2	875	175.00
01/10/23	Molly Jobe	Analyze Assets and Liabilities	Receive and review updated assumed liabilities schedule vs. original file dated 12/27/2022.	0.3	875	262.50
01/16/23	Kevin Clancy	Analyze Assets and Liabilities	Call with counsel re: liability categories.	1.0	995	995.00
01/16/23	Kevin Clancy	Analyze Assets and Liabilities	Review SEC filings re: liability categories.	0.8	995	796.00
01/16/23	Vinni Toppi	Analyze Assets and Liabilities	Review correspondence re: gift cards; research and respond	0.3	995	298.50
01/19/23	Molly Jobe	Analyze Assets and Liabilities	Telecons with K Pleines (RPA) to address questions on sources and uses document.	0.1	875	87.50
		Analyze Assets and Liabilities Total		2.7		2,614.50
01/10/23	Kevin Clancy	Analyze/Reconcile Claims	Review claimant pleading re: their claim.	0.3	995	298.50
		Analyze/Reconcile Claims Total		0.3		298.50
01/04/23	Jeffrey R. Manning	Attendance at Committee Meetings	Status call with CR team, UCC, ArentFox	1.0	925	925.00
01/04/23	Molly Jobe	Attendance at Committee Meetings	Attend status call with UCC, G Angelich (AFS), J Kesseleman (AFS), M Huford (Sacculo), J Manning (CRC) and V Toppi (CR).	1.0	875	875.00
01/04/23	Vinni Toppi	Attendance at Committee Meetings	Committee status call, ArentFox, CR team	1.0	995	995.00
01/12/23	Jeffrey R. Manning	Attendance at Committee Meetings	UCC update call with ArentFox team, CR team	0.6	925	555.00
01/12/23	Molly Jobe	Attendance at Committee Meetings	Attend UCC meeting update with AFS team, J Manning (CRC) and V Toppi (CR).	0.6	875	525.00
01/12/23	Vinni Toppi	Attendance at Committee Meetings	Committee update call with ArentFox, J Manning and M Jobe.	0.6	995	597.00
		Attendance at Committee Meetings Total		4.8		4,472.00
01/03/23	Molly Jobe	Case administration (including retention matters)	Receive and review draft Agenda for Committee call from J Kesseleman (CR).	0.1	875	87.50
01/06/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to partner re: retention documents; emails to/from V Toppi re: same;	0.1	300	30.00
01/06/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel's office re: updated application for retention and employment of CR and CRC for UCC, declarations in support thereof, notice of application and proposed order; copies to appropriate recipients.	0.2	300	60.00
01/09/23	Molly Jobe	Case administration (including retention matters)	Telecon with V Toppi (CR) to prep for 341 Meeting.	0.2	875	175.00
01/09/23	Molly Jobe	Case administration (including retention matters)	Attend and listen to 341 Meeting.	0.9	875	787.50
01/09/23	Vinni Toppi	case administration (including retention matters)	Call with M Jobe for 341 Meeting prep	0.2	995	199.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/09/23	Vinni Toppi	Case administration (including retention matters)	Attend 341 meeting (partial)	0.5	995	497.50
01/13/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to counsels' office (AMSL/AF) re: retention applications and filing timeline; review attached documents, prepared/updated and email to counsel's office, copies to appropriate recipients re: same; call with counsel re: same.	0.8	300	240.00
01/13/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to partner re: retention application.	0.1	300	30.00
		Case administration (including retention matters) Total			3.1	2,106.50
01/03/23	Kevin Clancy	DIP Facility	Review objection response.	0.3	995	298.50
01/03/23	Molly Jobe	DIP Facility	Draft responses to AFS team inquiries regarding proposed critical vendor payments for Testaney and Pizolato.	0.2	875	175.00
01/03/23	Molly Jobe	DIP Facility	Draft update on critical vendor payments made and proposed to date by RPA and provide to AFS team for review.	0.3	875	262.50
01/03/23	Vinni Toppi	DIP Facility	Call with counsel to discuss inventory items and critical vendor payment updates for committee status report	0.3	995	298.50
01/04/23	Molly Jobe	DIP Facility	Call with V Toppi (CR) regarding waterfall, critical vendors and workstreams.	0.4	875	350.00
01/04/23	Molly Jobe	DIP Facility	Communications with K Pleines (RPA) regarding critical vendor analysis updates.	0.2	875	175.00
01/04/23	Vinni Toppi	DIP Facility	Follow up call with M Jobe re: work scope and next steps	0.4	995	398.00
01/04/23	Vinni Toppi	DIP Facility	Review correspondence re: critical vendor payments; review debtor's schedule of vendor payments; call with J. Kesselman re: status; follow-up with M. Jobe re: work scope and next steps	0.9	995	895.50
01/05/23	Kevin Clancy	DIP Facility	Review CV payment correspondence	0.4	995	398.00
01/05/23	Molly Jobe	DIP Facility	Compare Critical Vendor analysis document 12/16/22 vs. CV payments through 12/30/22.	0.3	875	262.50
01/05/23	Molly Jobe	DIP Facility	Communications with K Pleines (RPA) requesting detail on inventory payments projected in updated DIP budget roll forward.	0.1	875	87.50
01/06/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) regarding requested critical vendor payments for the week.	0.2	875	175.00
01/06/23	Molly Jobe	DIP Facility	Review proposed Critical Vendor payments vs. DIP budget and CV analysis.	0.2	875	175.00
01/06/23	Molly Jobe	DIP Facility	Communications with G Angelich (AFS) regarding CV payments for RF Smart and Landsberg.	0.2	875	175.00
01/06/23	Molly Jobe	DIP Facility	Communications with RPA regarding approval for RF Smart payment and more information needed for Landsberg payments.	0.1	875	87.50
01/06/23	Vinni Toppi	DIP Facility	Review critical vendor requests; discuss with M Jobe; exchange emails with Counsel	0.3	995	298.50

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01/09/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) regarding critical vendor payment questions.	0.1	875	87.50
01/09/23	Molly Jobe	DIP Facility	Draft update to G Angelich (AFS) regarding updates from RPA on erroneous payment to Landsberg made by the Debtors.	0.1	875	87.50
01/10/23	Kevin Clancy	DIP Facility	Review CV payment analysis.	0.8	995	796.00
01/10/23	Molly Jobe	DIP Facility	Follow-up with RPA regarding critical vendor payments for 01/13 and 01/20.	0.1	875	87.50
01/10/23	Molly Jobe	DIP Facility	Review critical vendor and inventory payment proposal for the week's ending 01/13 and 01/20 from RPA by comparing to DIP budget, original CV analysis file and related contracts.	0.5	875	437.50
01/10/23	Molly Jobe	DIP Facility	Draft communication to K Pleines (RPA) regarding questions related to the CV and inventory payments through end sale hearing.	0.2	875	175.00
01/11/23	Kevin Clancy	DIP Facility	CV payment analyses; correspond with counsel.	0.8	995	796.00
01/11/23	Molly Jobe	DIP Facility	Meeting with K Pleines (RPA) to review proposed critical vendor and inventory needs.	0.5	875	437.50
01/11/23	Molly Jobe	DIP Facility	Draft update to AFS team regarding critical vendor and inventory proposed payments for 01/13 and 01/20.	0.2	875	175.00
01/12/23	Kevin Clancy	DIP Facility	Review waterfall scenarios; CV payment analyses.	1.2	995	1,194.00
01/13/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) regarding feedback related to critical vendor payment needs and priorities related to product at risk.	0.2	875	175.00
01/13/23	Molly Jobe	DIP Facility	Telecons with K Pleines (RPA) to provide update on approved and objected critical vendor payments.	0.1	875	87.50
01/13/23	Molly Jobe	DIP Facility	Create critical vendors schedule with on/off option for payments for waterfall tracker.	0.3	875	262.50
01/13/23	Molly Jobe	DIP Facility	Provide critical vendors schedule with on/off option for payments for waterfall tracker to V Toppi (CR) for incorporation into schedules.	0.1	875	87.50
		DIP Facility Total		10.0		9,398.00
01/06/23	Molly Jobe	Dividend Analysis	Attend meeting with V Toppi (CR), G Angelich (AFS), K Kesselman (AFS), J Policano (RPA), K Pleines (RPA) and A Mielke (YC) regarding Debtor's proposed waterfall analysis.	0.6	875	525.00
01/06/23	Vinni Toppi	Dividend Analysis	Prepare waterfall/settlement calculation; discuss with Counsel and CR team; update/edit scenarios	1.2	995	1,194.00
01/11/23	Vinni Toppi	Dividend Analysis	Update waterfall analysis; exchange email communications with Counsel	0.4	995	398.00
01/13/23	Molly Jobe	Dividend Analysis	Review updated waterfall analysis options from V Toppi (CR).	0.1	875	87.50
01/13/23	Vinni Toppi	Dividend Analysis	Review email from Counsel; respond re: waterfall analysis; open data requests	0.3	995	298.50
01/15/23	Vinni Toppi	Dividend Analysis	Update waterfall calculations for additional scenarios	0.3	995	298.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/19/23	Molly Jobe	Dividend Analysis	Call with K Pleines (RPA) and V Toppi (CR) regarding funds flow questions.	0.5	875	437.50
01/19/23	Molly Jobe	Dividend Analysis	Telecons with V Toppi (CR) regarding sources and uses draft and open questions.	0.3	875	262.50
01/19/23	Molly Jobe	Dividend Analysis	Review proposed sources and uses document against settlement term sheet between buyer, debtor and UCC.	0.4	875	350.00
01/19/23	Molly Jobe	Dividend Analysis	General communication with K Clancy (CR) regarding settlement term sheet and sources and uses document comparison.	0.3	875	262.50
01/19/23	Vinni Toppi	Dividend Analysis	Call with Counsel to discuss updated waterfall; send follow-up questions to debtor's financial advisors	0.8	995	796.00
01/19/23	Vinni Toppi	Dividend Analysis	Review updated sources and uses; conduct call with debtor's financial advisors re: questions; update analysis for committee counsel	0.7	995	696.50
		Dividend Analysis Total		5.9		5,606.50
01/09/23	Vinni Toppi	Document Request/Response	Send data request re: waterfall analysis to debtor's financial advisor	0.1	995	99.50
01/13/23	Vinni Toppi	Document Request/Response	Follow up call and email re: open data requests	0.2	995	199.00
01/13/23	Vinni Toppi	Document Request/Response	Call with RPA re: open data requests; draft email to counsel with summary of call	0.3	995	298.50
01/27/23	Vinni Toppi	Document Request/Response	Request cash balance updates from RPA; exchange emails with Arent team	0.2	995	199.00
		Document Request/Response Total		0.8		796.00
01/03/23	Vinni Toppi	Document Review/Index	Review Debtor's response to objection	0.3	995	298.50
01/05/23	Paula Lourenco	Document Review/Index	Email from staff re: PII list; additional review, search/analysis of PII names; review, prepared, updated disclosures for/in support of application to retain CR and CRC; email to partner re: same.	1.6	300	480.00
01/05/23	Vinni Toppi	Document Review/Index	Review docket and pleadings	0.3	995	298.50
01/11/23	Vinni Toppi	Document Review/Index	Review objection draft; review docket and pleadings; review objections filed by other parties	0.6	995	597.00
01/12/23	Vinni Toppi	Document Review/Index	Review docket; pleadings	0.4	995	398.00
		Document Review/Index Total		3.2		2,072.00
01/01/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence re: budget; inventory and sale process.	1.0	995	995.00
01/02/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence re: budget; inventory, sale process.	0.7	995	696.50
01/03/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Slide prep on sale process	0.5	925	462.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/03/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Provide Testaney agreement Pizzolato sole source letter to AFS team.	0.1	875	87.50
01/04/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Internal prep for UCC call	0.5	925	462.50
01/06/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Assessment of non-confirming bid	0.5	925	462.50
01/06/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Call with late entrance bidders and ArentFox	0.5	925	462.50
01/06/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence re: potential bidders.	0.5	995	497.50
01/06/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Review update from G Angelich (AFS) regarding Innovative holdings interest in bidding.	0.1	875	87.50
01/06/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Review various correspondence re: additional bidders; retention applications;	0.3	995	298.50
01/09/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Update call with UCC professionals, M Jobe (CR), CGF on status of bids	0.3	925	277.50
01/09/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Drafting IB Critique and Declaration	0.5	925	462.50
01/09/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Attend meeting with J Manning (CRC) and CGF team regarding status of bids.	0.3	875	262.50
01/10/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Drafting IB Critique and Declaration	0.5	925	462.50
01/10/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Research on outreach	0.3	925	277.50
01/13/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Committee call	1.0	925	925.00
01/14/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	Reviewing other objections to sale and CGF retention	1.0	925	925.00
01/15/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with Debtor's advisors re: buyer proposal.	0.4	995	398.00
01/15/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Call with debtor's professionals re: buyer settlement scenarios	0.4	995	398.00
01/18/23	Jeffrey R. Manning	Evaluate Sale of Debtors' Assets/Liquidation	ArentFox update with CR and CRC	0.5	925	462.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/18/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with counsel re: post closing issues.	0.5	995	497.50
01/18/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Call with AFS team, V Toppi (CR), K Clancy (CR) and J Manning (CRC) regarding next steps following sale hearing.	0.5	875	437.50
01/18/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Call with Committee counsel re: check-in, next steps	0.5	995	497.50
01/19/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Correspond with counsel re: closing issues.	1.5	995	1,492.50
01/19/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with counsel re: sale items; cash situation.	0.5	995	497.50
		Evaluate Sale of Debtors' Assets/Liquidation Total		13.4		12,786.00
01/03/23	Kevin Clancy	General Telephone Conference	Call with counsel re: prep for UCC call.	0.5	995	497.50
01/15/23	Kevin Clancy	General Telephone Conference	Call with Debtor's advisors re: draft term sheet.	0.4	995	398.00
		General Telephone Conference Total		0.9		895.50
01/03/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review depo prep questions.	0.3	995	298.50
01/03/23	Molly Jobe	Litigation Matters/Attendance at Court	Review and revised proposed deposition topic list for Winc CFO.	0.3	875	262.50
01/03/23	Molly Jobe	Litigation Matters/Attendance at Court	Provide proposed deposition topic list for Winc CFO to K Clancy, V Toppi (CR) and J Manning (CRC) for one final review.	0.1	875	87.50
01/03/23	Molly Jobe	Litigation Matters/Attendance at Court	Provide final draft of proposed CFO deposition topics to AFS team for review.	0.1	875	87.50
01/10/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	ArentFox call on RPA and CGF retention	0.5	925	462.50
01/13/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review docs for depositions; exhibits.	1.2	995	1,194.00
01/14/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	Winc questions and prep for CGF deposition	0.5	925	462.50
01/16/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	CGF depo. of M Ley	2.4	925	2,220.00
01/16/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review depo transcript; Garces info.	1.4	995	1,393.00
01/19/23	Jeffrey R. Manning	Litigation Matters/Attendance at Court	CRC FINRA and administration	0.5	925	462.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
		Litigation Matters/Attendance at Court Total		7.3		6,930.50
01/10/23	Jeffrey R. Manning	Other Contested Matters	Drafting and editing CRC Declaration in opposition to sales and investment banking fee	1.0	925	925.00
01/10/23	Jeffrey R. Manning	Other Contested Matters	Continued drafting and editing CRC Declaration in opposition to sales and investment banking fee	1.0	925	925.00
01/11/23	Jeffrey R. Manning	Other Contested Matters	ArentFox review of Declaration pre-filing	0.5	925	462.50
01/11/23	Jeffrey R. Manning	Other Contested Matters	ArentFox continued review of Declaration pre-filing	2.0	925	1,850.00
		Other Contested Matters Total		4.5		4,162.50
01/06/23	Molly Jobe	Plan and Disclosure Statement	Review proposed Winc settlement structure with CGF.	0.1	875	87.50
01/06/23	Molly Jobe	Plan and Disclosure Statement	Receive and review settlement term sheet draft from G Angelich (AFS).	0.2	875	175.00
01/06/23	Vinni Toppi	Plan and Disclosure Statement	Review draft settlement agreement circulated by counsel.	0.3	995	298.50
01/10/23	Vinni Toppi	Plan and Disclosure Statement	Call with counsel re: settlement status and next steps	0.5	995	497.50
01/13/23	Kevin Clancy	Plan and Disclosure Statement	Call with Debtor's counsel re: settlement structures(.5); calls with counsel re: settlement discussions (.3)	0.8	995	796.00
01/13/23	Kevin Clancy	Plan and Disclosure Statement	Review waterfall scenarios; CV payment analyses re: proposed settlement structures.	1.5	995	1,492.50
01/13/23	Molly Jobe	Plan and Disclosure Statement	Calls with J Kesselman (AFS), G Angelich (AFS), V Toppi (CR) and K Clancy (CR) regarding critical vendor payments and potential settlement with the Debtor and Buyer.	0.8	875	700.00
01/13/23	Vinni Toppi	Plan and Disclosure Statement	Calls with committee counsel, CR team re: settlement structure and discussions.	0.8	995	796.00
01/14/23	Kevin Clancy	Plan and Disclosure Statement	Call with counsel re: settlement proposal.	0.9	995	895.50
01/14/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures.	0.6	995	597.00
01/14/23	Vinni Toppi	Plan and Disclosure Statement	Call with counsel re: settlement scenarios; update waterfall calculations and support file	1.2	995	1,194.00
01/15/23	Kevin Clancy	Plan and Disclosure Statement	Call with counsel re: settlement proposal scenarios.	0.4	995	398.00
01/15/23	Kevin Clancy	Plan and Disclosure Statement	Call with counsel re: settlement proposal scenarios.	0.3	995	298.50
01/15/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	1.7	995	1,691.50
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Call with debtor's professionals re: settlement scenarios	0.4	995	398.00
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Call with debtor's professionals re: additional settlement scenarios	0.7	995	696.50
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Update settlement scenarios; follow-up calls with Counsel	1.2	995	1,194.00
01/15/23	Vinni Toppi	Plan and Disclosure Statement	Prepare summary slide for committee update; update scenarios; discuss with Counsel	1.1	995	1,094.50

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01/16/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	0.4	995	398.00
01/16/23	Molly Jobe	Plan and Disclosure Statement	Receive and review communication from G Angelich (CR) regarding proposed settlement with Canaccord.	0.1	875	87.50
01/16/23	Vinni Toppi	Plan and Disclosure Statement	Review correspondence re: settlement; update various versions of waterfall	0.6	995	597.00
01/17/23	Jeffrey R. Manning	Plan and Disclosure Statement	Settlement negotiations with YCST	3.5	925	3,237.50
01/17/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	1.5	995	1,492.50
01/17/23	Vinni Toppi	Plan and Disclosure Statement	Review correspondence re: settlement; update waterfall analysis	0.7	995	696.50
01/18/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: settlement structures; waterfall scenarios.	1.2	995	1,194.00
01/30/23	Vinni Toppi	Plan and Disclosure Statement	Call with Debtor team re: plan, wind-down and open items	1.0	995	995.00
		Plan and Disclosure Statement Total		22.5		21,998.50
01/05/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel.	1.1	995	1,094.50
01/06/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel .	1.0	995	995.00
01/09/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel.	0.7	995	696.50
01/10/23	Kevin Clancy	Prepare/Review Cashflow Projections	Review correspondence re: waterfall analysis; info needed from Debtors; correspond with counsel.	0.3	995	298.50
		Prepare/Review Cashflow Projections Total		3.1		3,084.50
01/03/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review draft UCC deck; correspond with counsel re: waterfall and liabilities assessment.	2.7	995	2,686.50
01/03/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Telecons with V Toppi (CR) regarding critical vendor reporting and detail requests from AFS team.	0.2	875	175.00
01/03/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Prepare weekly draft flash report for UCC presentation.	1.2	875	1,050.00
01/03/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Update UCC Flash Report with Critical vendor payment history.	0.2	875	175.00
01/03/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Call with M Jobe re: critical vendor reporting and requests from ArentFox team	0.2	995	199.00
01/03/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Prepare waterfall analysis for committee update; exchange comments with CR team	1.3	995	1,293.50

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01/03/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Review and update committee status report	1.2	995	1,194.00
01/04/23	Kevin Clancy	Prepare/Review Flash Report for Period Ending	Review updated draft UCC deck.	0.4	995	398.00
01/04/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Call with counsel re: edits to Committee report; update and finalize report	0.7	995	696.50
01/05/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Receive and review variance report for w/e 12.30.22.	0.2	875	175.00
01/05/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Communication to AFS team regarding updated variance report and DIP budget.	0.1	875	87.50
01/05/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Review weekly flash reporting from Debtor	0.3	995	298.50
		Prepare/Review Flash Report for Period Ending Total		8.7		8,428.50
01/03/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Review correspondence re: assumed liabilities; review schedule and support	0.6	995	597.00
01/05/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Exchange emails with Debtor FA re: waterfall analysis; follow up with Committee Counsel	0.3	995	298.50
01/06/23	Molly Jobe	Review of Proposed Transactions of Debtors	Attend meeting with V Toppi (CR), G Angelich (AFS) and K Kesselman (AFS) regarding Debtor's proposed waterfall analysis.	0.3	875	262.50
01/06/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Prep call with counsel re: waterfall discussion with Debtor	0.3	995	298.50
01/06/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Call with Debtor re: waterfall analysis; follow-up call with Committee counsel.	0.9	995	895.50
01/11/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Review draft objections; affidavits.	1.4	995	1,393.00
01/11/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Review updated assumed liability schedule submitted by debtors	0.3	995	298.50
01/12/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Review draft objections; affidavits.	0.8	995	796.00
01/12/23	Paula Lourenco	Review of Proposed Transactions of Debtors	Emails from/to counsels' office (MASL) re: PII list.	0.1	300	30.00
01/13/23	Kevin Clancy	Review of Proposed Transactions of Debtors	Call with counsel re: pending motions.	0.5	995	497.50

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Professional and Paraprofessional Detail by Category Code
 January 1, 2023 through and including January 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/25/23	Vinni Toppi	Review of Proposed Transactions of Debtors	Download and review MOR's filed by debtors	0.8	995	796.00
		Review of Proposed Transactions of Debtors Total				6.3
01/10/23	Molly Jobe	Review/Analyze Budget	Attend meeting with V Toppi (CR) and J Kesselman (AFS) regarding waterfall updates from RPA and missing information.	0.8	875	700.00
01/10/23	Vinni Toppi	Review/Analyze Budget	Meeting with M Jobe, ArenFox re: waterfall updates from RPA and missing information.	0.8	995	796.00
01/11/23	Molly Jobe	Review/Analyze Budget	Review variance report update and budget roll forward from RPA for w/e 01/06/2023.	0.2	875	175.00
01/12/23	Vinni Toppi	Review/Analyze Budget	Follow up re: open items from debtor's FAs- waterfall analysis; wind-down budget	0.1	995	99.50
01/13/23	Molly Jobe	Review/Analyze Budget	Meeting with V Toppi (CR), J Kesselman (AFS) and G Angelich (AFS) regarding waterfall and potential settlement options.	0.5	875	437.50
01/13/23	Vinni Toppi	Review/Analyze Budget	Calls with counsel re: winddown budget; CV payments and open items; update analysis and draft email to counsel	1.4	995	1,393.00
01/19/23	Kevin Clancy	Review/Analyze Budget	Review budget v. actual report; correspondence re: open items.	0.8	995	796.00
01/19/23	Kevin Clancy	Review/Analyze Budget	Prepare fee estimate.	0.3	995	298.50
01/20/23	Kevin Clancy	Review/Analyze Budget	Review updated cash position analyses; correspond with counsel re: closing issues.	1.2	995	1,194.00
01/22/23	Kevin Clancy	Review/Analyze Budget	Review updated cash position analyses; correspond with counsel re: closing issues.	0.4	995	398.00
01/24/23	Kevin Clancy	Review/Analyze Budget	Review updated cash analysis; correspond with counsel.	0.4	995	398.00
01/24/23	Vinni Toppi	Review/Analyze Budget	Email to RPA requesting update on cash balances	0.1	995	99.50
01/25/23	Kevin Clancy	Review/Analyze Budget	Review updated cash analysis; correspond with counsel.	0.5	995	497.50
01/25/23	Molly Jobe	Review/Analyze Budget	Receive and review final sources and uses document and cash balances from RPA.	0.2	875	175.00
01/25/23	Vinni Toppi	Review/Analyze Budget	Review sources and uses and ending cash balance; exchange emails with RPA	0.3	995	298.50
		Review/Analyze Budget Total			8.0	7,756.00
01/16/23	Molly Jobe	Review/Analyze Historical Information	Review Cannacord dataroom for audited financials for 2020 and 2021 for K Clancy (CR).	0.2	875	175.00
01/16/23	Molly Jobe	Review/Analyze Historical Information	Review available audited financial statements for references to handling of gift card liabilities.	0.2	875	175.00
01/30/23	Kevin Clancy	Review/Analyze Historical Information	Review correspondence from counsel re: D&O investigation; historical financial info.	0.4	995	398.00
01/30/23	Molly Jobe	Review/Analyze Historical Information	Review 2021/2020 financial statement for going concern opinion.	0.3	875	262.50

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Professional and Paraprofessional Detail by Category Code
 January 1, 2023 through and including January 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
01/30/23	Molly Jobe	Review/Analyze Historical Information	Receive request from K Clancy (CR) to research 2021/2020 financial statement for going concern opinion.	0.3	875	262.50
		Review/Analyze Historical Information Total		1.4		1,273.00
01/16/23	Jeffrey R. Manning	Travel at 50% of actual	Winc travel time-half time - BAL ISP to NYC	6.0	925	5,550.00
01/17/23	Jeffrey R. Manning	Travel at 50% of actual	Winc travel time-half time - Amtrak to WIL	3.0	925	2,775.00
01/17/23	Jeffrey R. Manning	Travel at 50% of actual	Winc travel time-half time - Amtrak to NYP	3.0	925	2,775.00
		Travel at 50% of actual Total		12.0		11,100.00
		Grand Total		118.9		111,942.00

WINC, INC., et al.
CohnReznick LLP and CohnReznick Capital Markets Securities, LLC
January 1, 2023 through and including January 31, 2023
Summary of Professional and Paraprofessional Timekeepers
By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*	Fee
Kevin Clancy	Partner	Analyze Assets and Liabilities	1.80	995	1,791.00
Vinni Toppi	Partner	Analyze Assets and Liabilities	0.30	995	298.50
Molly Jobe	Director	Analyze Assets and Liabilities	0.60	875	525.00
		Activity Subtotal:			\$ 2,614.50
Kevin Clancy	Partner	Analyze/Reconcile Claims	0.30	995	298.50
		Activity Subtotal:			\$ 298.50
Vinni Toppi	Partner	Attendance at Committee Meetings	1.60	995	1,592.00
Jeffrey R. Manning	CRC Managing Director	Attendance at Committee Meetings	1.60	925	1,480.00
Molly Jobe	Director	Attendance at Committee Meetings	1.60	875	1,400.00
		Activity Subtotal:			\$ 4,472.00
Vinni Toppi	Partner	Case Administration	0.70	995	696.50
Molly Jobe	Director	Case Administration	1.20	875	1,050.00
Paula Lourenco	Paraprofessional	Case Administration	1.20	300	360.00
		Activity Subtotal:			\$ 2,106.50
Kevin Clancy	Partner	DIP Facility	3.50	995	3,482.50
Vinni Toppi	Partner	DIP Facility	1.90	995	1,890.50
Molly Jobe	Director	DIP Facility	4.60	875	4,025.00
		Activity Subtotal:			\$ 9,398.00
Vinni Toppi	Partner	Dividend Analysis	3.70	995	3,681.50
Molly Jobe	Director	Dividend Analysis	2.20	875	1,925.00
		Activity Subtotal:			\$ 5,606.50
Vinni Toppi	Partner	Document Request/Response	0.80	995	796.00
		Activity Subtotal:			\$ 796.00
Vinni Toppi	Partner	Document Review/Index	1.60	995	1,592.00
Paula Lourenco	Paraprofessional	Document Review/Index	1.60	300	480.00
		Activity Subtotal:			\$ 2,072.00
Kevin Clancy	Partner	Evaluate Sale of Debtors' Assets/Liquidation	5.10	995	5,074.50
Vinni Toppi	Partner	Evaluate Sale of Debtors' Assets/Liquidation	1.20	995	1,194.00
Jeffrey R. Manning	CRC Managing Director	Evaluate Sale of Debtors' Assets/Liquidation	6.10	925	5,642.50
Molly Jobe	Director	Evaluate Sale of Debtors' Assets/Liquidation	1.00	875	875.00
		Activity Subtotal:			\$ 12,786.00
Kevin Clancy	Partner	General Telephone Conference	0.90	995	895.50
		Activity Subtotal:			\$ 895.50
Kevin Clancy	Partner	Litigation Matters/Attendance at Court	2.90	995	2,885.50
Jeffrey R. Manning	CRC Managing Director	Litigation Matters/Attendance at Court	3.90	925	3,607.50
Molly Jobe	Director	Litigation Matters/Attendance at Court	0.50	875	437.50

WINC, INC., et al.
CohnReznick LLP and CohnReznick Capital Markets Securities, LLC
January 1, 2023 through and including January 31, 2023
Summary of Professional and Paraprofessional Timekeepers
By Activity Code Category

Name	Position	Activity Code Category	Hours	Rates*	Fee
		Activity Subtotal:			\$ 6,930.50
Jeffrey R. Manning	CRC Mananing Director	Other Contested Matters	4.50	925	4,162.50
		Activity Subtotal:			\$ 4,162.50
Kevin Clancy	Partner	Plan and Disclosure Statement	9.30	995	9,253.50
Vinni Toppi	Partner	Plan and Disclosure Statement	8.50	995	8,457.50
Jeffrey R. Manning	CRC Managing Director	Plan and Disclosure Statement	3.50	925	3,237.50
Molly Jobe	Director	Plan and Disclosure Statement	1.20	875	1,050.00
		Activity Subtotal:			\$ 21,998.50
Kevin Clancy	Partner	Prepare/Review Cashflow Projections	3.10	995	3,084.50
		Activity Subtotal:			\$ 3,084.50
Kevin Clancy	Partner	Prepare/Review Flash Report for Period Ending	3.10	995	3,084.50
Vinni Toppi	Partner	Prepare/Review Flash Report for Period Ending	3.70	995	3,681.50
Molly Jobe	Director	Prepare/Review Flash Report for Period Ending	1.90	875	1,662.50
		Activity Subtotal:			\$ 8,428.50
Kevin Clancy	Partner	Review of Proposed Transactions of Debtors	2.70	995	2,686.50
Vinni Toppi	Partner	Review of Proposed Transactions of Debtors	3.20	995	3,184.00
Molly Jobe	Director	Review of Proposed Transactions of Debtors	0.30	875	262.50
Paula Lourenco	Paraprofessional	Review of Proposed Transactions of Debtors	0.10	300	30.00
		Activity Subtotal:			\$ 6,163.00
Kevin Clancy	Partner	Review/Analyze Budget	3.60	995	3,582.00
Vinni Toppi	Partner	Review/Analyze Budget	2.70	995	2,686.50
Molly Jobe	Director	Review/Analyze Budget	1.70	875	1,487.50
		Activity Subtotal:			\$ 7,756.00
Kevin Clancy	Partner	Review/Analyze Historical Information	0.40	995	398.00
Molly Jobe	Director	Review/Analyze Historical Information	1.00	875	875.00
		Activity Subtotal:			\$ 1,273.00
Jeffrey R. Manning	CRC Managing Director	Travel at 50% of actual	12.00	925	11,100.00
		Activity Subtotal:			\$ 11,100.00
Grand Total			118.90		\$ 111,942.00
*As an accommodation to the Committee, the normal billing rates for CohnReznick LLP and for CohnReznick Capital Markets Securities, LLC are capped at a blended rate of \$675 per hour.					